



Black Hills Energy
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August 2, 2016

Executive Secretary
Iowa Utilities Board
1375 East Court Avenue, Room 69
Des Moines, IA 50319-0069

**Re: Black Hills/Iowa Gas Utility, LLC d/b/a Black Hills Energy (BHE)
SPU-2015-0039**

Dear Executive Secretary,

Included in this filing are the customer mailing that Black Hills has sent. First, is the Informational Farm Tap Brochure, which was sent to farm tap customers. Second, is the Customer Comment Meeting Notice, which was sent out to Black Hills customers.

Questions about this filing or requests for additional information should be directed to the undersigned at 402-221-2376.

Respectfully submitted,

/s/ Johanna Benson

Johanna Benson
Regulatory Analyst

